

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 13th December, 2019

No. 591

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 43/ 2019- State Tax

Dated:30/09/2019

NOTIFICATION

In exercise of the powers conferred under the proviso to the sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, No.14/2019-State Tax, dated the 7th March, 2019, published in the Gazette of Sikkim.

In the said notification, in the table, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water".
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2. This notification shall come into force on the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**